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5 Attorney for Plaintiff,

**UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA**

LAKE LAS VEGAS MASTER TRUST

Plaintiff,

V.

UNITED STATES INTERNAL REVENUE
SERVICE; Z'S, a defaulted Nevada
Corporation; and DOES 1 through 10,
inclusive

Civil No. 2:14-cv-00435-GMN-NJK

(Consolidated with
Case No. 2:14-cv-00658-JAD-NJK)

**MOTION FOR EXTENSION OF TIME
TO RESPOND TO UNITED STATES
INTERNAL REVENUE SERVICES
MOTION FOR SUMMARY
JUDGMENT AND ORDER**

(First Request)

Lake Las Vegas Master Trust and LN Management LLC Series 31 Rue Mediterra, (“Plaintiffs”), by and through their attorney, pursuant to LR 6-1, hereby requests that the Court extend the time approximately 30 days, to September 18, 2015, for Plaintiffs to respond to the United States Internal Revenue Services’ (“IRS”) Motion for Summary Judgment, as well as file a counter Motion for Summary Judgment, and submits the following in support.

1. This matter is in its final stages. On February 27, 2015, the Court entered an Order (ECF No. 28) amending the Discovery Plan and Scheduling Order (ECF No. 16) in this case as follows:

Discovery Cut-Off Date: April 27, 2015
Dispositive Motions: May 27, 2015

2. At the request of the IRS, the time to file dispositive motions was continued 60 days to July 27, 2015, which was not opposed by this Counsel. (ECF No. 29, Unopposed Motion to Extend Time, ECF #30, Order Granting Motion.)

3. On July 27, 2015, the IRS filed its Motion for Summary Judgment, (ECF #31).

4. The Motion for Summary Judgment is 22 pages, with 29 Exhibits consisting of more than 200 pages of documents.

5. Response to the Motion for Summary Judgment is currently due August 20, 2015.

6. Plaintiffs are in the process of preparing the opposition as well as a countermotion for summary judgment.

7. The time involved in making the response and counter-motion was underestimated. Additional time is required to properly address the issues raised and exhibits attached to the motion, as well as finish the countermotion.

8. Counsel for Plaintiffs also was required to leave on a personal matter for New York today, and expects to be gone for at least four days.

9. Counsel for Plaintiffs did e-mail counsel for the IRS to see if there was any objection to this request. No response has yet been received, but due to the time difference between Las Vegas and Washington D.C., the request did arrive after 5:00 p.m. Washington D.C. time, and counsel may not have yet seen the message.

10. A settlement conference is set for October 1, 2015 in this matter. (ECF #36.)

11. Competing motions for summary judgment will allow the parties to put to the Court (and the settlement judge) all their issues such that trial in the matter may not be necessary.

12. Counsel have been cooperative in this case, and the IRS did receive an extra 60 days to prepare its dispositive motion.

13. Counsel for Plaintiffs respectfully requests it be granted approximately 30 days, or until September 18, 2015, to respond to the IRS' motion for summary judgment, (ECF #31), as well as file its countermotion for summary judgment.

Respectfully submitted,

DATED: January 30, 2015

/s/ **Kerry P. Faughnan, Esq.**
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Attorney for Plaintiffs

IT IS SO ORDERED.

Gloria M. Navarro, Chief Judge
United States District Court

DATED: 08/21/2015